



## ADOPTING RESOLUTION

### **Proposed Revisions to the Statement of Information Concerning Practices of the Multistate Tax Commission and Supporting States Under Public Law 86-272**

*WHEREAS*, the Multistate Tax Commission (Commission) approved the original Statement of Information Concerning Practices of the Multistate Tax Commission and Signatory States Under Public Law 86-272 (the Statement) in 1986, which was revised in 1993, 1994, and 2001; and

*WHEREAS*, the goal of the Statement is to provide notice to taxpayers of the interpretation and application of the federal statute and to provide for a more uniform and consistent application by the states; and

*WHEREAS*, on November 7, 2018, the Uniformity Committee determined to update the Statement and created a work group for that purpose; and

*WHEREAS*, on April 22, 2020, the Uniformity Committee approved proposed revisions to the Statement submitted by the work group; and

*WHEREAS*, on April 23, 2020 the Executive Committee instructed the Executive Director of the Commission to hold a public hearing on the proposed revisions; and

*WHEREAS*, the Executive Director appointed Robert J. Desiderio, Professor Emeritus, University of New Mexico School of Law, as the Hearing Officer; and

*WHEREAS*, on August 5, 2020, after a notice issued on June 9, 2020, a public hearing was held; and

*WHEREAS*, on November 20, 2020, the hearing officer provided his report to the Executive Committee, which approved the proposed revisions, with minor corrections, for a Bylaw 7 Survey; and

*WHEREAS*, a majority of the affected Compact Member States responded with approval to the Bylaw 7 survey;

now therefore, be it

RESOLVED, that the Multistate Tax Commission hereby approves the proposed revisions to the Statement, by vote taken in accordance with its Bylaws,

As attested this day, \_\_\_\_\_ of 2021.

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Gregory S. Matson,  
Executive Director  
Multistate Tax Commission